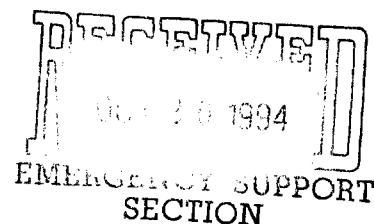




October 19, 1994

VIA AIRBORNE

Ms. Linda Beasley
Enforcement Specialist
U.S. EPA - Region V
Emergency Support Section HSE-5J
77 West Jackson Boulevard
Chicago, IL 60604



**Re: Conservation Chemical Company of Illinois
Gary, Indiana**

Dear Ms. Beasley:

This letter constitutes the response of Cooper Industries, Inc., on behalf of **Champion Spark Plug Company - Iowa Industries Plant**, to the General Notice of Potential Liability Letter, dated September 28, 1994. The General Notice Letter requested that Cooper notify the EPA of its willingness to perform or finance the response activities at the site, and to reimburse the Agency for costs it has incurred to date.

Cooper respectfully declines to perform or finance the activities proposed at this Site at this time. Nonetheless, Cooper is willing to participate in negotiations between the EPA and other PRPs regarding activities at the Site. Cooper has been participating in the Conservation Chemical De Minimis Group on behalf of Iowa Industries and the Anderson Company, and will continue to work with EPA through the De Minimis Group regarding this matter.

All future correspondence relating to Iowa Industries and the Anderson Company regarding this matter should be directed to:

W. Anne Lemelle
Cooper Industries, Inc.
P. O. Box 4446
Houston, Texas 77210
(713) 739-5655

Ms. Linda Beasley
October 19, 1994
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Very truly yours,

A handwritten signature in cursive script that reads "W. Anne Lemelle".

W. Anne Lemelle
Legal Assistant, Environmental

cc: Ceil Price
Ron Sandberg
John Baker
Terry Rife - Champion, Toledo, Ohio